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November 9, 2018

BY ECF AND HAND DELIVERY

The Honorable Lewis A. Kaplan
United States District Judge
Southern District of New York
Daniel Patrick Moynihan United States Courthouse
500 Pearl Street
New York, New York 10007

Re: In re: Customs and Tax Administration of the Kingdom of Denmark (SKAT) Tax Refund Litigation, Docket Number 18-md-2865 (LAK)

Dear Judge Kaplan:

This letter relates to *SKAT v. Headsail Manufacturing LLC Roth 401(K) Plan, et al.*, Case No. 18-cv-07824; *SKAT v. Aerovane Logistics LLC Roth 401(K) Plan, et al.*, Case No. 18-cv-07827; *SKAT v. Edgepoint Capital LLC Roth 401(K) Plan, et al.*, Case No. 18-cv-07828; *SKAT v. The Random Holdings 401(K) Plan et al.*, Case No. 18-cv-07829.

We write to request an extension, on consent of Plaintiff, until **November 21, 2018** to respond to SKAT's motion to approve alternative service (ECF No. 8), dated October 29, 2018. Plaintiff does not oppose this request, and it is the first such request on this motion.

Respectfully submitted,

/s/ David L. Goldberg
David L. Goldberg
Attorney for Defendant Robert Klugman

cc: ALL COUNSEL OF RECORD